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NEWCOMB'S
INHERITANCE TAX CHARTS

LIST OF CORPORATIONS

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Laws of 1921 Now in force

ILLINOIS

All rates of taxation doubled

No other changes

NEWCOMB'S INHERITANCE TAX CHARTS

In effect November 2, 1921

MISSOURI

Group 1.	Exemptions
	$20.000 Husband or wife $15.000 Insane or blind lineal decendants. $5.000 others

Group 2.	Tax
No exemptions	10%

ARIZONA

BENEFICIARY	RATE OF TAXATION				
	Exemptions	to $10,000	$10,000 to $20 000	over $20.000	
GROUP 1. Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, wife or widow of son, or husband of daughter, adopted children, acknowledged child or lineal descendant.	$5,000 exemption each person.	1%	2%	3%	
GROUP 2. Uncle, aunt, niece, nephew, lineal descendant of same.	None	2%	3%	4%	
GROUP 3. All others.	None	not exceeding $10 000 4%	$10,000 to $20,000 5%	$20,000 to $50.000 6%	over $50 000 7%
GROUP 4. State Institutions and Hospitals.	Exempt				

NON-RESIDENT—All property within the state subject to tax at above rates

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COLORADO

BENEFICIARY	RATE OF TAXATION								
	Exemptions	over exemption to $10,000	$10,000 to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $200,000	$150,000 to $250,000	$250,000 to $500,000	over $500,000
GROUP 1. Father, mother, husband, wife, child, adopted child.	Widow $20,000 others $10,000	2%	2%	2%	3%	4%	5%	6%	7%
GROUP 2. Brother, sister, wife or widow of son, husband of daughter, grandparents, mutually acknowledged child.	$2,000	3%	4%	5%	6%	7%	7%	8%	10%
GROUP 3. Uncle, aunt, niece, nephew or lineal descendant of the same.	$500	5%	6%	8%	8%	10%	10%	12%	14%
GROUP 4. All others.	$500	8%	9%	10%	10%	12%	12%	14%	16%
GROUP 5. Transfers of property to state or any county, city or other municipality, or public libraries, religious or charitable or educational purposes not for profit situated within state or use within state.	Exempt								

NON-RESIDENT—All property within the state subject to tax at above rates

CONNECTICUT

BENEFICIARY	RATE OF TAXATION				
	Exemptions	over exemption to $25,000	$25,000 to $100,000	$100,000 to $200,000	over $200,000
GROUP 1. Parent, grandparent, husband, wife, lineal descendant, adopted child, adoptive parent, and lineal descendant of adopted child.	$10,000	1%	2%	3%	4%
GROUP 2. Husband or wife of child of resident, stepchild, brother or sister of the full or half-blood, and any descendant of such brother or sister.	$3,000	2%	3%	4%	5%
GROUP 3. Any other person or corporation.	$500	5%	6%	7%	8%
GROUP 4. Property passing for public purposes to corporations or institutions located within state which receives state aid and for free exhibition.	Exempt				

NON-RESIDENT—All property within the state subject to tax at above rates

CONNECTICUT

BENEFICIARY	RATE OF TAXATION				
	Exemptions	over exemption to $25,000	$25,000 to $100,000	$100,000 to $200,000	over $200,000
GROUP 1. Parent, grandparent, husband, wife, lineal descendant, adopted child, adoptive parent, and lineal descendant of adopted child.	$10,000	1%	2%	3%	4%
GROUP 2. Husband or wife of child of resident, stepchild, brother or sister of the full or half-blood, and any descendant of such brother or sister.	$3,000	2%	3%	4%	5%
GROUP 3. Any other person or corporation.	$500	5%	6%	7%	8%
GROUP 4. Property passing for public purposes to corporations or institutions located within state which receives state aid and for free exhibition.	Exempt				

NON-RESIDENT—All property within the state subject to tax at above rates

INDIANA

BENEFICIARY	RATE OF TAXATION				
	Exemption	over exemption to $25,000	$25,000 to $50,000	$50,000 to $300,000	over $300,000
GROUP 1. Husband, wife, lineal issue, lineal ancestor, adopted child, mutually acknowledged child or lineal issue of adopted or mutually acknowledged child.	Widow $15,000 children under 18 $5,000 others $2,000	1%	2%	3%	4%
GROUP 2. Brother, sister or descendants, wife or widow of a son, husband of a daughter.	$500	2%	4%	6%	8%
GROUP 3. Brother or sister of the father or mother or descendants.	$250	3%	6%	9%	12%
GROUP 4. Brother or sister of the grandfather or grandmother or descendants.	$150	4%	8%	12%	16%
GROUP 5. Other persons or corporations.	$100	5%	10%	15%	20%
GROUP 6. County, town, municipal, educational, religious, charitable purposes within the state.	Exempt				

NON-RESIDENT—Tangible property within state subject to above tax

IOWA

BENEFICIARY	RATE OF TAXATION								
	Exemption	to $30.000	$30,000 to $45,000	$45,000 to $60 000	$60.000 to $90 000	$90,000 to $120 000	$120 000 to $180.000	$180,000 to $240.000	$240,000 to $300 000	over $300 000
GROUP 1. Husband, wife, father, mother, lineal descendant, adopted child or lineal descendant of adopted child.	15,000	1%	1½%	2%	2½%	3%	4%	5%	6%	7%
		to $100.000	$100,000 to $200 000	$200.000 or over						
GROUP 2. All others except Groups 3 and 4.	None	5%	6%	7%						
GROUP 3. Aliens, non-residents of United States, but brothers or sisters of decedent.	None				10%					
GROUP 4. Aliens, nonresidents of United States.	None				20%					
GROUP 5. Educational, religious, cemetery, charitable, municipal purposes.	Exempt									

NON-RESIDENT—All property within the state subject to tax at above rates

MONTANA

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Husband, wife, lineal issue, lineal ancestor, adopted child, mutually acknowledged child or any lineal issue of either.	$10,000 Widow $2,000 others	1%	1%	1%	1%	1%
GROUP 2. Brother or sister or descendant of either, wife or widow of son or husband of daughter.	$500	2%	4%	6%	8%	10%
GROUP 3. Brother or sister of father or mother or descendant of either.	$250	3%	6%	9%	12%	15%
GROUP 4. Brother or sister of grandfather or grandmother or descendant of either.	$150	4%	8%	12%	15%	15%
GROUP 5. Any others.	$100	5%	10%	15%	15%	15%
GROUP 6. Religious, educational, municipal, charitable purposes within state.	Exempt					

NON-RESIDENT—All property within the state subject to tax at above rates

WEST VIRGINIA

BENEFICIARY	RATE OF TAXATION								
	Exemptions	over exemption to $50,000	$50,000 to $100,000	$100,000 to $150,000	$150,000 to $200,000	$200,000 to $300,000	$300,000 to $400,000	$400,000 to $500,000	over $500,000
GROUP 1. Wife, husband, child, lineal descendant or lineal ancestor.	Widow $15,000 others $10,000	2%	4%	4½%	5%	5½%	6%	6½	7%
GROUP 2. Brother or sister (not including of the half blood).	None	4%	8%	9%	10%	11%	12%	13%	14%
GROUP 3. All other relations.	None	6%	12%	13½%	15%	16½%	18%	19½%	21%
GROUP 4. All others.	None	10%	20%	22½%	25%	27½%	30%	32½%	35%
GROUP 5. Educational, scientific, religious, charitable or public purposes.	Exempt								

NON-RESIDENT—All property within the state subject to tax at above rates

BENEFICIARY	RATE OF TAXATION							
	Exemptions	over exemption to $50,000	$50,000 to $100,000	$100,000 to $150,000	$150,000 to $200,000	$200,000 to $300,000	$300,000 to $400,000	$400,000 to $500,000	over $500,000
GROUP 1. Wife, husband, child, lineal descendant or lineal ancestor.	Widow $15,000 others $10,000	2%	4%	4½%	5%	5½%	6%	6½	7%
GROUP 2. Brother or sister (not including of the half blood).	None	4%	8%	9%	10%	11%	12%	13%	14%
GROUP 3. All other relations.	None	6%	12%	13½%	15%	16½%	18%	19½%	21%
GROUP 4. All others.	None	10%	20%	22½%	25%	27½%	30%	32½%	35%
GROUP 5. Educational, scientific, religious, charitable or public purposes.	Exempt								

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Husband, wife, lineal issue, lineal ancestor, adopted child, mutually acknowledged child or any lineal issue of either.	$25,000 Widow $2,000 others	2%	4%	6%	8%	10%
GROUP 2. Brother or sister or descendant of either, wife or widow of son or husband of daughter.	$500	4%	8%	12%	16%	20%
GROUP 3. Brother or sister of father or mother or descendant of either.	$250	6%	12%	18%	24%	30%
GROUP 4. Brother or sister of grandfather or grandmother or descendant of either.	$100	8%	16%	24%	30%	30%
GROUP 5. Any others.	$150					
GROUP 6. Religious, educational, municipal, charitable purposes within state.	Exempt					

NON-RESIDENT—All property within the state subject to tax at above rates

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Newcomb's Inheritance Tax Charts

ACCURATE AND CONCISE INFORMATION OF THE LAWS OF ALL THE STATES OF THE UNITED STATES, AND THE FEDERAL GOVERNMENT

List of Corporations

The majority of which are listed on the New York, Boston and Chicago Stock Exchanges, and the State they are incorporated in

Price, $7.50 postpaid

T. NEWCOMB, PUBLISHER
43 CAMBRIDGE PLACE, BROOKLYN, N. Y.

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Press of
J. J. Little & Ives Company
New York, U. S. A.

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INTRODUCTORY

The inheritance tax was used in Egypt long before the Christian era.

Twenty-seven years ago only six states in the United States were using it; to-day forty-five states have inheritance tax laws.

It has been said by an authority, that the tax is not a tax upon property, but a tax upon the right of succession to property, which disposes of the objection that double taxation results.

The laws of the various states in describing the matter contained in the charts are very clear and explicit, and they have been followed very carefully, copying each group, exemption, rate and amount exactly as they appear in the laws of each state. Non-resident taxation appears at the bottom of each chart.

Following the charts are several pages devoted to a list of the leading corporations in the United States with the state or states they are incorporated in.

This list is very valuable taken in connection with the charts; you will find a number of securities taxed in several different states.

To Lawyers, Bankers, Trust Company officials, Investment Bankers and Brokers and all those whose advice is sought on investments or management and to those corporations selling their securities to the public, this book will be the most valuable in their library.

Insurance men will find it of the greatest help in selling inheritance tax insurance. It is conceded by all thinkers that the sensible way to pay the inheritance taxes and so prevent a sacrifice of property is by means of life insurance.

There will probably be no changes in the inheritance tax laws of the various states for several months, and when any changes are made we will be notified of them and will inform our subscribers, and will publish a revised chart of that state in which the changes have been made.

November, 1920.

498359

ALABAMA HAS NO INHERITANCE TAX LAW

ALABAMA

ARIZONA

BENEFICIARY	Exemptions	RATE OF TAXATION			
GROUP 1. Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, wife or widow of son, or husband of daughter, adopted children, acknowledged child or lineal descendant.	Estate under $10,000 entirely exempt. If exceeding that amount $5,000 exemption each person.	1%			
GROUP 2. Uncle, aunt, niece, nephew, lineal descendant of same.	Estate under $5,000 entirely exempt. If exceeding that amount $2,000 exemption each person.	2%			
		not exceeding $10,000	$10,000 to $20,000	$20,000 to $50,000	over $50,000
GROUP 3. All others.	Estate under $500 entirely exempt. If amount received equals or exceeds that, no exemption.	3%	4%	5%	6%

NON-RESIDENT—All property within the state subject to tax at above rates

ARKANSAS

BENEFICIARY	RATE OF TAXATION								
	Exemptions	over exemption to $5,000	$ 5,000 to $10,000	$10,000 to $30,000	$30,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	$500,000 to $1,000,000	over $1,000,000
GROUP 1. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, adopted children or mutually acknowledged child.	$3,000 Widow or minor child $1,000 each of the others	1%	2%	3%	4%	5%	6%	7%	8%
GROUP 2. Any other person or corporation.	$500	4%	8%	12%	16%	20%	24%	28%	32%
GROUP 3. Property transferred for charitable, benevolent, educational or public purpose.	Exempt								

NOTICE:—"When any estate on which the tax is due is large enough to pay the tax in full and leave a sum equal to or greater than the exemption . . . the tax shall be paid on the value of the entire estate without deductions of the exemptions."

NON-RESIDENT—All property within the state subject to tax at above rates

CALIFORNIA

BENEFICIARY	RATE OF TAXATION							
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $200,000	$200,000 to $500,000	$500,000 to $1,000,000	over $1,000,000
GROUP 1. Husband, wife, lineal ancestor, lineal issue, adopted child, mutually acknowledged child or any lineal issue.	Widow or minor child $24,000 widow also one-half of community others $10,000	1%	2%	4%	7%	10%	12%	15%
GROUP 2. Brother, sister or descendant of either, wife or widow of a son or husband of a daughter.	$2,000	3%	6%	9%	12%	15%	20%	25%
GROUP 3. Uncle, aunt or descendants of either.	$1,000	4%	8%	10%	15%	20%	25%	30%
GROUP 4. Corporations or other persons.	$500	5%	10%	15%	20%	25%	30%	30%
GROUP 5. Property transferred for benevolent, educational, charitable or public purposes organized in state or for use within state.	Exempt							

NON-RESIDENT—All property within the state subject to tax at above rates

BENEFICIARY	RATE OF TAXATION						
	Exemptions	over exemption to $10,000	$10,000 to $20,000	$20,000 to $50,000	$50,000 to $100,000	$100,000 to $200,000	over $200,000
GROUP 1. Father, mother, husband, wife, child, brother, sister, wife or widow of the son, husband of the daughter, adopted child or mutually acknowledged child.	$10,000	2%	2%	2%	2%	3%	4%
GROUP 2. Uncle, aunt, niece, nephew or lineal descendant of the same.	$500	3%	3%	4%	5%	6%	6%
GROUP 3. All others.	$500	4%	5%	6%	8%	10%	10%
GROUP 4. Transfers of property to state or any county, city or other municipality, or public libraries, religious or charitable or educational purposes not for profit situated within state or use within state.	Exempt						

NON-RESIDENT—All property within the state subject to tax at above rates

CONNECTICUT

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $250,000	$250,000 to $1,000,000	over $1,000,000
GROUP 1. Parent, grandparent, husband, wife, lineal descendant, adopted child, adoptive parent, and lineal descendant of adopted child.	$10,000	1%	1%	2%	3%	4%
GROUP 2. Husband or wife of child of resident, stepchild, brother or sister of the full or half-blood, and any descendant of such brother or sister.	$3,000	3%	5%	6%	7%	8%
GROUP 3. Any other person or corporation.	$500	5%	5%	6%	7%	8%
GROUP 4. Property passing for public purposes to corporations or institutions located within state which receives state aid and for free exhibition.	Exempt					

NON-RESIDENT—All property within the state subject to tax at above rates

DELAWARE

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $30,000	$30,000 to $100,000	$100,000 to $200,000	over $200,000
GROUP 1. Parent, grandparent, husband, wife, child by birth, wife or widow of a son, or husband of daughter, adopted child or lineal descendant.	$3,000	1%	1%	2%	3%	4%
GROUP 2. Brother or sister either of whole or half-blood or lineal descendant of either.	$1,000	2%	3%	3%	4%	5%
GROUP 3. Any other person.		5%	6%	6%	7%	8%
GROUP 4. Charitable, educational, historical, religious or municipal purposes.	Exempt					

NON-RESIDENT—Property within state (except shares in Delaware corporations) is subject to above taxation

HAS NO INHERITANCE TAX LAW

DISTRICT OF COLUMBIA

FEDERAL ESTATE TAX

REVENUE ACT OF 1918
(Approved February 24, 1919)

Rates of Estate Tax

Blocks of net estate			Act of 1918 (effective Feb. 25, 1919)
Exceeding	Not exceeding	Amount of block	Per cent.
.....	$50,000	$50,000	1
$50,000	150,000	100,000	2
150,000	250,000	100,000	3
250,000	450,000	200,000	4
450,000	750,000	300,000	6
750,000	1,000,000	250,000	8
1,000,000	1,500,000	500,000	10
1,500,000	2,000,000	500,000	12
2,000,000	3,000,000	1,000,000	14
3,000,000	4,000,000	1,000,000	16
4,000,000	5,000,000	1,000,000	18
5,000,000	6,000,000	1,000,000	20
6,000,000	7,000,000	1,000,000	20
7,000,000	8,000,000	1,000,000	20
8,000,000	9,000,000	1,000,000	22
9,000,000	10,000,000	1,000,000	22
10,000,000	.....	.....	25

"The value of the NET estate shall be determined by:"

"Deductions in the case of resident estates are made from the value of the entire *gross* estate, wherever situated.

(1) Funeral expenses. (2) Administration expenses. (3) Claims against the estate. (4) Unpaid mortgages. (5) Losses from casualty or theft. (6) Support of decedent's dependents. (7) Other charges against the estate. (8) *Specific exemption of $50,000!* (9) In the case of decedents dying after December 31, 1917, public, religious, charitable, scientific, literary, and educational bequests."

Non-resident—No exemption and is taxable if any part of it is situated in the United States.

FLORIDA HAS NO INHERITANCE TAX LAW

FLORIDA

GEORGIA

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Wife, husband, child, adopted child, son-in-law, daughter-in-law, lineal descendant or lineal ancestor.	Lineal descendant or ancestor $2,000 all others $5,000	1%	1½%	2%	2½%	3%
GROUP 2. Brother, sister (include half-blood) stepchild.	None	3%	4½%	6%	7½%	9%
GROUP 3. Uncle, aunt, nephew or niece.	None	5%	7½%	10%	12½%	15%
GROUP 4. All others.	None	7%	10½%	14%	17½%	21%
GROUP 5. Property for educational, literary, scientific, religious, charitable, state or municipal purpose.	Exempt					

NON-RESIDENT—All real estate and tangible personal property within state subject to above tax

IDAHO

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Husband, wife, lineal issue, lineal ancestor, adopted child, mutually acknowledged child or lineal issue of either.	$10,000 Widow or minor child $4,000 others of group	1%	1½%	2%	2½%	3%
GROUP 2. Brother, sister or their descendants, wife or widow of son or husband of a daughter.	$2,000	1½%	2¼%	3%	3¾%	4½%
GROUP 3. Brother or sister of father or mother or descendant of either.	$1,500	3%	4½%	6%	7½%	9%
GROUP 4. Brother or sister of grandfather or grandmother or descendant of either.	$1,000	4%	6%	8%	10%	12%
GROUP 5. All others.	$500	5%	7½%	10%	12½%	15%
GROUP 6. Charitable, benevolent, educational or public purposes.	Exempt					

NON-RESIDENT—All property within the state subject to tax at above rates

BENEFICIARY	RATE OF TAXATION									
	Exemptions	over exemption to $20,000	$20,000 to $50,000	$50,000 to $70,000	$70,000 to $100,000	$100,000 to $150,000	$150,000 to $170,000	$170,000 to $250,000	$250,000 to $500,000	over $500,000
GROUP 1. Father, mother, lineal ancestor, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, adopted child, acknowledged child, or lineal descendant.	Brother, sister $10,000 all others $20,000	1%	1%	2%	2%	2%	3%	3%	5%	7%
GROUP 2. Uncle, aunt, niece, nephew or any lineal descendant of same.	$500	3%	4%	4%	6%	6%	6%	8%	8%	8%
GROUP 3. All other cases.	$100	5%	6%	8%	8%	10%	12%	12%	15%	15%
GROUP 4. Hospital, religious, educational, bible, missionary, tract, scientific, benevolent or charitable purpose.	Exempt									

NON-RESIDENT—All property within the state subject to tax at above rates

INDIANA

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Husband, wife, lineal issue, lineal ancestor, adopted child, mutually acknowledged child or lineal issue of adopted or mutually acknowledged child.	Widow $10,000 others $2,000	1%	1½%	2%	2½%	3%
GROUP 2. Brother, sister or descendants, wife or widow of a son, husband of a daughter.	$500	1½%	2¼%	3%	3¾%	4½%
GROUP 3. Brother or sister of the father or mother or descendants.	$250	3%	4½%	6%	7½%	9%
GROUP 4. Brother or sister of the grandfather or grandmother or descendants.	$150	4%	6%	8%	10%	12%
GROUP 5. Other persons or corporations.	$100	5%	7½%	10%	12½%	15%
GROUP 6. County, town, municipal, educational, religious, charitable purposes within the state.	Exempt					

NON-RESIDENT—Tangible property within state subject to above tax

IOWA

BENEFICIARY	RATE OF TAXATION	
	Exemptions	where entire estate exceeds $1,000
GROUP 1. Husband, wife, father, mother, lineal descendant, adopted child or lineal descendant of adopted child.	Exempt	No tax
GROUP 2. All others except Groups 3 and 4.	None	5%
GROUP 3. Aliens, non-residents of United States, but brothers or sisters of decedent.	None	10%
GROUP 4. Aliens, nonresidents of United States.	None	20%
GROUP 5. Educational, religious, cemetery, charitable, municipal purposes.	Exempt	

NON-RESIDENT—All property within the state subject to tax at above rates

KANSAS

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Husband, wife, lineal ancestors, lineal descendants, adopted child, lineal descendants of any adopted child, wife or widow of a son, or husband of daughter.	Wife $75,000 each other $15,000	Wife ½% each other 1%	1% 2%	1½% 3%	2% 4%	2½% 5%
GROUP 2. Brothers and sisters.	$5,000	3%	5%	7½%	10%	12½%
GROUP 3. All others.	None	5%	7½%	10%	12½%	15%
GROUP 4. Literary, educational, scientific, religious, benevolent, charitable, state or public purposes.	Exempt.					

NON-RESIDENT—All property within the state subject to tax at above rates

KENTUCKY

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Husband, wife, lineal issue, lineal ancestor, adopted child, mutually acknowledged child or any lineal issue of either.	Widow and each minor child $10,000 others $5,000	1%	1½%	2%	2½%	3%
GROUP 2. Brother, sister or descendants of either, widow of a son or husband of a daughter.	$2,000	1½%	2¼%	3%	3¾%	4½%
GROUP 3. Brother or sister of father or mother or their descendants.	$1,500	3%	4½%	6%	7½%	9%
GROUP 4. Brother or sister of the grandfather or grandmother or their descendants.	$1,000	4%	6%	8%	10%	12%
GROUP 5. All others.	$500	5%	7½%	10%	12½%	15%
GROUP 6. Education, charitable, public purposes within state.	Exempt.					

NON-RESIDENT—All property within the state subject to tax at above rates

LOUISIANA

BENEFICIARY	RATE OF TAXATION	
	Exemptions	
GROUP 1. Direct descendants or ascendants, wife, husband.	If legacy is under $10,000 exempt	2%
GROUP 2. Collateral relatives or strangers.	None	5%
GROUP 3. Educational, religious or charitable purposes.	Exempt	
"Tax shall not be imposed when the property inherited shall have borne its just proportion of taxes prior to time of such inheritance." "But said tax shall be imposed on all personal property physically in the state—whether owned by a resident or non-resident." Sec. 2. Amended by Act 42 of 1912 and Act 51—1918.		

NON-RESIDENT—All property within the state subject to tax at above rates

MAINE

BENEFICIARY	RATE OF TAXATION			
	Exemptions	over exemption to $50,000	$50,000 to $100,000	over $100,000
GROUP 1. Husband, wife, father, mother, child, adopted child or adoptive parent.	$10,000	1%	1½%	2%
GROUP 2. Lineal ancestor, lineal descendant, wife or widow of a son or husband of a daughter.	$500	1%	1½%	2%
GROUP 3. Brother, sister, uncle, aunt, nephew, niece or cousin.	$500	4%	4½%	5%
GROUP 4. All others.	$500	5%	6%	7%
GROUP 5. Charitable, benevolent, educational or religious purposes in state.	Exempt			

NON-RESIDENT—All property within the state subject to tax at above rates

MARYLAND

BENEFICIARY	RATE OF TAXATION	
	Exemptions	
GROUP 1. Husband, wife, children, father, mother and lineal descendants.	Exempt	
GROUP 2. All others.	Estate under $500	5%

NON-RESIDENT—All property within state except shares in "ordinary business corporations," subject to above tax

BENEFICIARY	RATE OF TAXATION						
	Exemptions	not over $10,000	$10,000 to $25,000	$25,000 to $50,000	$50,000 to $250,000	$250,000 to $1,000,000	over $1,000,000
GROUP 1. Husband, wife, parent, child, grandchild, adopted child, or adoptive parent.	$1,000 Grandchild all others $10,000	Grandchild 1%	1%	2%	4%	5%	6%
GROUP 2. Lineal ancestor or descendant other than those in Group 1, wife or widow of son, husband of a daughter, lineal descendant of adopted child or a lineal ancestor of adoptive parent.	$1,000	1%	2%	4%	5%	6%	7%
GROUP 3. Brother, sister, stepchild, step-parent, half-brother, half-sister, nephew or niece.	$1,000	3%	5%	7%	8%	9%	10%
GROUP 4. Any others.	$1,000	5%	6%	7%	8%	9%	10%
GROUP 5. Charitable, educational, religious or public purposes within state.	Exempt						

NOTE:—Additional temporary tax of 25% made by Acts of 1918, Chapter 191, and extended by Acts of 1919, Chapter 342

NON-RESIDENT—All property within the state subject to tax at above rates

MASSACHUSETTS

MICHIGAN

BENEFICIARY	RATE OF TAXATION			
	Exemptions	not over $50,000	$50,000 to $500,000	over $500,000
GROUP 1. Grandfather, grandmother, father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, adopted child or children or mutually acknowledged child.	Personal property only taxed Wife $5,000 each of others $2,000	1%	2%	3%
GROUP 2. All other cases except Group 3.	$100	5%	10%	15%
GROUP 3. Collateral relations or strangers in blood who are aliens, not residing in United States, or corporations not chartered by the authority of U. S. or of any state.	$100	25%	25%	25%
GROUP 4. Charitable, religious, educational, public purposes in state.	Exempt			

NON-RESIDENT—All property within the state subject to tax at above rates

MINNESOTA

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $15,000	$15,000 to $30,000	$30,000 to $50,000	$50,000 to $100,000	over $100,000
GROUP 1. Wife or lineal issue.	$10,000	1%	2%	2½%	3%	4%
GROUP 2. Husband, lineal ancestor, adopted child, mutually acknowledged child or lineal issue of such adopted or mutually acknowledged child.	$3,000 lineal ancestors $10,000 others	1½%	3%	3¾%	4½%	6%
GROUP 3. Brother, sister or descendants of either, wife or widow of son or husband of daughter.	$1,000	3%	6%	7½%	9%	12%
GROUP 4. Brother or sister of father or mother or descendant of either.	$250	4%	8%	10%	12%	16%
GROUP 5. All others.	$100	5%	10%	12½%	15%	20%
GROUP 6. Public, charitable, scientific, religious or educational purposes "within this state."	Exempt.					

NON-RESIDENT—All property within the state subject to tax at above rates

BENEFICIARY	RATE OF TAXATION									
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $75,000	$75,000 to $100,000	$100,000 to $150,000	$150,000 to $250,000	$250,000 to $500,000	$500,000 to $1,000,000	over $1,000,000
GROUP 1. Grandparent, parent, husband, wife, child, brother, sister, nephew, niece, wife or widow of son, husband or widower of daughter, adopted child, mutually acknowledged child or any lineal descendant born in lawful wedlock.	$7,500 widow or minor child under 18 $4,000 all others	½%	1%	1½%	2%	2½%	2½%	2½%	3%	3%
GROUP 2. All others.	$500	5%	5½%	6%	6%	6%	6½%	7%	7%	8%
GROUP 3. Associations exempt by law from taxes, or engaged in benevolent, charitable, educational or public work (pecuniary profit not being its object).	Exempt									

NON-RESIDENT—Property within state except such intangible property as money on hand or deposit, shares of stock, bonds, notes, etc., subject to tax at above rates

BENEFICIARY	RATE OF TAXATION						
	Exemptions	over exemption to $20,000	$20,000 to $40,000	$40,000 to $80,000	$80,000 to $200,000	$200,000 to $400,000	over $400,000
GROUP 1. Husband, wife, lineal descendant, lineal ancestor, adopted child, or lineal issue of such or child born out of lawful wedlock.	$15,000 Husband or wife $5,000 others	1%	2%	3%	4%	5%	6%
GROUP 2. Brother, sister or their descendants, wife or widow of son, husband of daughter.	$500	3%	6%	9%	12%	15%	18%
GROUP 3. Brother or sister of the father or mother or descendants.	$250	3%	6%	9%	12%	15%	18%
GROUP 4. Brother or sister of the grandfather or grandmother or descendants.	$100	4%	8%	12%	16%	20%	24%
GROUP 5. All others.	$100	5%	10%	15%	20%	25%	30%
GROUP 6. Religious, scientific, charitable, benevolent purposes within state.	Exempt						

NON-RESIDENT—All property within the state subject to tax at above rates

MISSOURI

MONTANA

BENEFICIARY	RATE OF TAXATION	
	Exemptions	
GROUP 1. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, adopted child, mutually acknowledged child or lineal descendant born in lawful wedlock. (Only personal property taxed.)	No tax on estate less than $7,500	1%
GROUP 2. All others.	Estate less than $500 no tax	5%

NON-RESIDENT—All property within the state subject to tax at above rates

NEBRASKA

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $5,000	$5,000 to $10,000	$10,000 to $20,000	$20,000 to $50,000	over $50,000
GROUP 1. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, adopted child, acknowledged child or lineal descendant born in lawful wedlock.	$10,000	1%	1%	1%	1%	1%
GROUP 2. Uncle, aunt, niece, nephew, or lineal descendant of same.	$2,000	2%	2%	2%	2%	2%
GROUP 3. All other cases.	$500 if estate over that amount no exemption	2%	3%	4%	5%	6%

NON-RESIDENT—All property within the state subject to tax at above rates

NEVADA

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Husband, wife, lineal issue, lineal ancestor, adopted child, mutually acknowledged child, or lineal issue of either.	$20,000 wife or minor child $10,000 each of others.	1%	2%	3%	4%	5%
GROUP 2. Brother, sister or descendant of either, wife or widow of son or husband of daughter.	$10,000	2%	4%	6%	8%	10%
GROUP 3. Brother or sister of father or mother or descendant of either.	$5,000	3%	6%	9%	12%	15%
GROUP 4. Brother or sister of the grandfather or grandmother or descendants of either.	None	4%	8%	12%	16%	20%
GROUP 5. Any other persons or corporations.	None	5%	10%	15%	20%	25%

NON-RESIDENT—All property within the state subject to tax at above rates

NEW HAMPSHIRE

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $250,000	over $250,000
GROUP 1. Father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of any adopted child, wife or widow of son, husband of daughter.	$10,000 Husband, wife or any person under 21 years of age no exemption for others	1%	2%	2½%	3%	5%
GROUP 2. All others.	None	5%	5%	5%	5%	5%
GROUP 3. Charitable, religious or educational purposes within the state.	Exempt					

NON-RESIDENT—All real property within the state subject to tax at above rates

NEW JERSEY

BENEFICIARY	RATE OF TAXATION				
	Exemptions	over exemption to $50,000	$50,000 to $150,000	$150,000 to $250,000	over $250,000
GROUP 1. Husband, wife, child or lineal descendant born in lawful wedlock, adopted child or issue, mutually acknowledged child.	$5,000	1%	1½%	2%	3%
GROUP 2. Father, mother, brother, sister, wife or widow of son or husband of daughter.	$5,000	2%	2½%	3%	4%
GROUP 3. Any others.	$500 if over that no exemption	5%	5%	5%	5%
GROUP 4. Churches, hospitals, orphan asylums, public libraries, bible and tract societies, benevolent, charitable purposes within state or organized under laws of state.	Exempt				

NON-RESIDENT—Real property, goods, wares, merchandise within state; stock in N. J. corporations or national banking associations located in state, subject to tax at above rates

NEW MEXICO

BENEFICIARY	RATE OF TAXATION	
	Exemptions	
GROUP 1. Parent or parents, husband, wife, lineal descendants, adopted child, lineal descendants of same, wife or widow of son whether such son was born in wedlock or adopted, husband of daughter whether such daughter was born in wedlock or adopted, brother or sister of decedent.	$10,000	1%
GROUP 2. Other kindred, strangers or corporations.	$500	5%
GROUP 3. Gifts of paintings, etc., and articles of beauty or interest for free exhibition.	Exempt	

NON-RESIDENT—All property within the state subject to tax at above rates

NEW YORK

BENEFICIARY	RATE OF TAXATION				
	Exemptions	over exemption to $25,000	$25,000 to $100,000	$100,000 to $200,000	over $200,000
GROUP 1. Father, mother, husband, wife, widow, child or adopted child.	$5,000	1%	2%	3%	4%
GROUP 1A. Lineal descendants born in lawful wedlock.	$500 if over no exemption	1%	2%	3%	4%
GROUP 2. Brother, sister, wife or widow of son, husband of a daughter or mutually acknowledged child.	$500 if over no exemption	2%	3%	4%	5%
GROUP 3. All others.	$500 if over no exemption	5%	6%	7%	8%
GROUP 4. Religious, patriotic, educational, cemetery, charitable purposes.	Exempt				

NON-RESIDENT—Property within state, except securities of certain corporations and other minor exceptions, subject to tax at above rates

NORTH CAROLINA

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $100,000	$100,000 to $250,000	$250,000 to $500,000	over $500,000
GROUP 1. Lineal issue, lineal ancestor, adopted child, husband, wife.	Widow $10,000 each child under 21 $5,000 all others $2,000	1%	2%	3%	4%	5%
GROUP 2. Brother, sister or descendants.	$200	3%	4%	5%	6%	7%
GROUP 3. Any other persons or corporations.	$200	5%	6%	7%	8%	9%
GROUP 4. Religious, educational or charitable purpose in state.	Exempt					

NON-RESIDENT—All property within the state subject to tax at above rates

NORTH DAKOTA

BENEFICIARY	RATE OF TAXATION							
	Exemptions	over exemption to $15,000	$15,000 to $30,000	$30,000 to $50,000	$50,000 to $100,000	$100,000 to $300,000	$300,000 to $500,000	over $500,000
GROUP 1. Husband, wife, lineal issue, lineal ancestor, adopted child, mutually acknowledged child or lineal issue of either.	$10,000 Husband and wife $5,000 minor child $2,000 others	1%	1½%	2%	2½%	3%	3½%	4%
GROUP 2. Brother, sister or descendant of either, wife or widow of son or husband of daughter.	$500	1½%	2¼%	3%	3¾%	4½%	5¼%	6%
GROUP 3. Brother or sister of father or mother or a descendant of either.	$250	3%	4½%	6%	7½%	9%	10½%	12%
GROUP 4. Brother, sister of grandfather or grandmother or descendants of either.	None	4%	6%	8%	10%	12%	14%	16%
GROUP 5. Any others.	None	5%	7½%	10%	12½%	15%	17½%	20%
GROUP 6. Religious, charitable, educational, public purposes within state.	Exempt							

NON-RESIDENT—All property within the state subject to tax at above rates

BENEFICIARY	RATE OF TAXATION				
	Exemptions	over exemption to $25,000	$25,000 to $100,000	$100,000 to $200,000	over $200,000
GROUP 1. Father, mother, husband, wife, child, adopted child or lineal descendant of same or lineal descendant of decedent.	$5,000 wife or minor child $3,500 others	1%	2%	3%	4%
GROUP 2. Brother, sister, niece, nephew, wife or widow of a son, husband of a daughter or mutually acknowledged child.	$500	5%	6%	7%	8%
GROUP 3. Any others.	None	7%	8%	9%	10%
GROUP 4. State, municipal for public purposes, educational, charitable purposes carried on in whole or substantial part within state.	Exempt				

NON-RESIDENT—All property within the state subject to tax at above rates

OKLAHOMA

BENEFICIARY	RATE OF TAXATION				
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	over $100,000
GROUP 1. Father, mother, husband, wife, child, adopted child, mutually acknowledged child, lineal descendant.	Wife $15,000 each child $10,000 each other $5,000	1%	2%	3%	4%
GROUP 2. Brother, sister, wife or widow of a son, husband of a daughter.	$1,000	1%	3%	4%	5%
GROUP 3. Any others.	$500	6%	7%	8%	10%
GROUP 4. Religious, charitable or educational purposes within the state.	Exempt				

NON-RESIDENT—All property within the state subject to tax at above rates

OREGON

BENEFICIARY	RATE OF TAXATION											
	Exemptions		$10,000 to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $300,000	$300,000 to $500,000	$500,000 to $1,000,000	over $1,000,000			
GROUP 1. Entire estate, grandfather, grandmother, father, mother, husband, wife, child or any lineal descendant.	$10,000		1%	1½%	2%	3%	5%	7%	10%			
		$500	$500 to $1,000	$1,000 to $2,000	$2,000 to $3,000	$3,000 to $4,000	$4,000 to $5,000	$5,000 to $10,000	$10,000 to $25,000	$25,000 to $30,000	$30,000 to $50,000	over $50,000
GROUP 2. Brother, sister, uncle, aunt, niece, nephew or any lineal descendants.	$1,000	×	×	1%	1%	2%	2%	4%	7%	7%	10%	15%
GROUP 3. Any others.	None	2%	4%	6%	8%	8%	10%	10%	15%	20%	20%	25%
GROUP 4. Benevolent, charitable, or educational purposes within state.	Exempt											

NON-RESIDENT—All property within the state subject to tax at above rates

BENEFICIARY	RATE OF TAXATION	
	Exemptions	
GROUP 1. Father, mother, husband, wife, children, lineal descendants, adopted children, children of a former husband or wife, wife or widow of the son.	None	2%
GROUP 2. Any other person or persons, bodies corporate or politic.	None	5%

NON-RESIDENT—All property within the state subject to tax at above rates

PENNSYLVANIA

BENEFICIARY	RATE OF TAXATION						
	Exemptions	over exemption to $50,000	$50,000 to $250,000	$250,000 to $500,000	$500,000 to $750,000	$750,000 to $1,000,000	over $1,000,000
Net Estate Tax.	$5,000	½%	½%	½%	½%	½%	½%
GROUP 1. Grandparent, parent, husband, wife, child, brother, sister, nephew, niece, wife or widow of the son, husband or widower of the daughter, adopted child, acknowledged child or lineal descendant born in lawful wedlock.	Widow and minor child $25,000 others, if two or more, their proportion of $25,000	½%	1%	1½%	2%	2½	3%
GROUP 2. Any other person.	$1,000	5%	6%	7%	7%	7%	8%
GROUP 3. Corporation, association or institution located in state exempt from tax, or if located outside of state, if located within would be exempt, or any city or town for public purposes.	Exempt						

NON-RESIDENT—Real property within state is subject to tax at above rates

RHODE ISLAND

HAS NO INHERITANCE TAX LAW

SOUTH CAROLINA

SOUTH DAKOTA

BENEFICIARY	RATE OF TAXATION				
	Exemptions	over exemption to $15,000	$15,000 to $50,000	$50,000 to $100,000	over $100,000
GROUP 1. Wife or lineal issue.	$10,000	1%	2%	3%	4%
GROUP 2. Husband, lineal ancestor, adopted child, mutually acknowledged child or lineal issue of either.	Lineal Ancestors $3,000 others $10,000	2%	4%	6%	8%
GROUP 3. Brother or sister or descendants of either, wife or widow of son or husband of daughter.	$500	3%	6%	9%	12%
GROUP 4. Brother or sister of father or mother or their descendants.	$200	4%	8%	12%	16%
GROUP 5. Any others.	$100	5%	10%	15%	20%
GROUP 6. Public hospital, academy, college, university, seminary, church or charitable institution within state.	$2,500	5%	10%	15%	20%
GROUP 7. County, township or municipal purposes within state.	Exempt				

NON-RESIDENT—All property within the state subject to tax at above rates

TENNESSEE

BENEFICIARY	RATE OF TAXATION								
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $150,000	$150,000 to $200,000	$200,000 to $250,000	$250,000 to $500,000	over $500,000
GROUP 1. Husband, wife, direct ascendants, direct descendants, adopted child.	$10,000 All except adopted child on whole estate	1%	1½%	2%	3%	3%	3%	3%	5%
GROUP 2. Any others.	$1,000	5%	5%	6%	7%	8%	9%	10%	10%
GROUP 3. Municipal, religious, educational, hospital, charitable purposes.	Exempt								

NON-RESIDENT—Property within state subject to above tax except money on hand or deposit, shares of stock, bonds, notes held as collateral, or shares of stock, bonds and notes taxable under laws of another state

BENEFICIARY	RATE OF TAXATION								
	Exemptions	$500 to $1,000	$1,000 to $2,000	$2,000 to $10,000	$10,000 to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Father, mother, husband, wife, lineal descendants.	Exempt								
GROUP 2. Lineal ascendant, brother, sister or lineal descendant of either.	$2,000	×	×	2%	2½%	3%	3½%	4%	5%
GROUP 3. Uncle, aunt or lineal descendants.	$1,000	×	3%	3%	4%	5%	6%	7%	8%
GROUP 4. Any other person.	$500	4%	4%	4%	5½%	7%	8½%	10%	12%
GROUP 5. Charitable, religious, educational purposes within state.	Exempt								

NON-RESIDENT—All property within the state subject to tax at above rates

TEXAS

UTAH

BENEFICIARY	RATE OF TAXATION		
	Exemptions	$10,000 to $25,000	over $25,000
Entire estate.	$10,000	3%	5%

NON-RESIDENT—All property within the state subject to tax at above rates

VERMONT

BENEFICIARY	RATE OF TAXATION					
	Exemptions	to $10,000	$10,000 to $25,000	$25,000 to $50,000	$50,000 to $250,000	over $250,000
GROUP 1. Father, mother, husband, wife, child, grandchild, wife or widow of son, husband of daughter, adopted child, stepchild, a child of adopted child or stepchild or other lineal descendant.	$10,000	×	1%	2%	4%	5%
GROUP 2. Any others.	None	5%	5%	5%	5%	5%
GROUP 3. Educational, charitable, cemetery or religious purposes.	Exempt					

NON-RESIDENT—All property within the state subject to tax at above rates

VIRGINIA

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $50,000	$50,000 to $100,000	$100,000 to $500,000	$500,000 to $1,000,000	over $1,000,000
GROUP 1. Husband, wife, lineal ancestors or lineal descendants.	$10,000	1%	2%	3%	4%	5%
GROUP 2. Brother, sister, nephew, niece.	$4,000	2%	4%	6%	8%	10%
GROUP 3. Any others.	$1,000	5%	7%	9%	12%	15%
GROUP 4. Charitable, religious, municipal, educational or any corporation exempt from taxation in state.	Exempt					

NON-RESIDENT—All property within the state subject to tax at above rates

WASHINGTON

BENEFICIARY	RATE OF TAXATION				
	Exemptions	over exemption to $50,000	$50,000 to $100,000	$100,000 to $250,000	over $250,000
GROUP 1. Father, mother, husband, wife, lineal descendants, adopted child or lineal descendant.	$10,000	1%	2%	3%	5%
GROUP 2. Sister, brother, aunt, uncle, nephew or niece.	None	3%	5%	7%	9%
GROUP 3. Any others.	None	6%	9%	12%	15%
GROUP 4. Bequests for eleemosynary, charitable, educational purposes.	Exempt				

NON-RESIDENT—All property within the state subject to tax at above rates

WASHINGTON

WEST VIRGINIA

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Wife, husband, child, lineal descendant or lineal ancestor.	Widow $15,000 others $10,000	1%	1½%	2%	2½%	3%
GROUP 2. Brother or sister (not including of the half blood).	None	3%	4½%	6%	7½%	9%
GROUP 3. All others.	None	5%	7½%	10%	12½%	15%
GROUP 4. Educational, scientific, religious, charitable or public purposes.	Exempt					

NON-RESIDENT—All property within the state subject to tax at above rates

BENEFICIARY	RATE OF TAXATION					
	Exemptions	over exemption to $25,000	$25,000 to $50,000	$50,000 to $100,000	$100,000 to $500,000	over $500,000
GROUP 1. Husband, wife, lineal issue, lineal ancestor, adopted child, mutually acknowledged child or any lineal issue of either.	$10,000 Widow $2,000 others	1%	2%	3%	4%	5%
GROUP 2. Brother or sister or descendant of either, wife or widow of son or husband of daughter.	$500	2%	4%	6%	8%	10%
GROUP 3. Brother or sister of father or mother or descendant of either.	$250	3%	6%	9%	12%	15%
GROUP 4. Brother or sister of grandfather or grandmother or descendant of either.	$150	4%	8%	12%	15%	15%
GROUP 5. Any others.	$100	5%	10%	15%	15%	15%
GROUP 6. Religious, educational, municipal, charitable purposes within state.	Exempt					

NON-RESIDENT—All property within the state subject to tax at above rates

WYOMING

BENEFICIARY	RATE OF TAXATION	
	Exemptions	
GROUP 1. Father, mother, husband, wife, child, brother, sister, wife or widow of son, husband of daughter, adopted child or acknowledged child or lineal descendant born in lawful wedlock.	$10,000	2%
GROUP 2. Any others.	$500 If estate is less than that	5%

NON-RESIDENT—All property within the state subject to tax at above rates

CORPORATIONS AND STATE INCORPORATED IN

Corporation	State Incorporated in
Aberdeen & Rockfish R. R.	North Carolina
Acker, Merrill & Condit Co.	New York
Acme Tea	Pennsylvania
Adams Exp.	New York
Advance-Rumely	Indiana
Adventure Copper	Michigan
Ætna Explosives	New York
Ahmeek Mining	Michigan
Air Reduction	New York
Ajax Rubber	New York
Alabama Gt. Southern	Alabama
Albany Southern R. R.	New York
Albany & Susq.	New York
Alaska Gold Mining	Maine
Alaska Junior G. M.	West Virginia
Algomah Mining	Michigan
All Am. Cables, Inc.	New York
Allis-Chalmers	Delaware
Allonez Mining	Michigan
Amalg. Sugar Co.	Utah
American Agri.-Chem.	Connecticut
American Bank Note	New York
American Beet Sugar	New Jersey
American Book	New York
Amer. Bosch Magneto	New York
Amer. Brake Shoe & Foun.	Delaware
Amer. Brass	Connecticut
Amer. British Mfg.	New York
Amer. Can Co.	New Jersey
Amer. Car & Foundry	New Jersey
Amer. Chicle	New Jersey
Amer. Cities	New Jersey
Amer. Coal	New Jersey
Amer. Cotton Oil	New Jersey
Amer. Druggists	New Jersey
Amer. Drug Synd.	New York
Amer. Express	New York
Amer. Glue	Massachusetts
Amer. Hide & Leather	New Jersey
Amer. Ice	New Jersey
Amer. Inter.	New York
Amer. La France Fire Eng. Co.	New York
Amer. Lgt. & Traction	New Jersey
Amer. Linen Co.	Massachusetts
Amer. Linseed Co.	New Jersey
Amer. Loco. Co.	New York
Amer. Malt & Grain Co.	Delaware
Amer. Mfg. Co.	Massachusetts
Amer. Pneumatic	Delaware
Amer. Power & Light	Maine
Amer. Radiator	New Jersey
Amer. Railways	New Jersey
Amer. Railway Exp.	Delaware
Amer. Safety Razor Corp.	Virginia
Amer. Screw	Rhode Island
Amer. Sewer Pipe	New Jersey
Amer. Ship & Com. Corp	New Jersey
Amer. Shipbuilding	New Jersey
Amer. Smelt. & Ref.	New Jersey
Amer. Snuff	New Jersey
Amer. Soda Fountain	Maine
Amer. Spirits Mfg. Co.	
Amer. Steel Foundries	New Jersey
Amer. Sugar Ref.	New Jersey
Amer. Sumatra Tob.	Georgia
Amer. Tel. & Cable	New York
Amer. T. & T. Co.	New York
Amer. Thread Co.	New Jersey
Amer. Tobacco Co.	New Jersey
Amer. Type Founders	New Jersey
Amer. Woolen Co.	Massachusetts
Amer. Wholesale Corp.	Maryland
Amer. Writing Paper	New Jersey
Amer. Zinc Co.	Maine
Ames Shovel & Tool	New Jersey
Anaconda Cop. M.	Montana
Ann Arbor R. R.	Michigan
Arizona Commercial Mining	Maine
Arkwright Mills	Massachusetts
Arlington Mills	Massachusetts
Armour & Co.	Illinois
Arnold Mining	Michigan
Assets Realization	New Jersey
Associated Dry Goods	Virginia
Associated Oil	California

Corporation	State Incorporated in
Atch., Top. & Santa Fe	Kansas
Atlanta, Birm. & Atlantic	Georgia
Atlanta, Charlotte Air Line	Ga., S. C. & N. C.
Atlanta Gas Lgt. Co.	Georgia
Atlantic Coast Line	Virginia
Atlantic Fruit	Delaware
Atl. Gulf & W. I. S. S.	Maine
Atlantic Mills	Rhode Island
Atlantic Mining	Michigan
Atlantic Refining	Pennsylvania
Atlas Port. Cement	Pennsylvania
Atlas Powder	Delaware
Automatic Weighing Machine	New York
Austin, Nichols & Co.	Virginia
Auto Sales Corp.	New York
Babcock & Wilcox	New Jersey
Baker (Walter) Co.	Massachusetts
Balto. & Ohio R. R.	Md. & Va.
Bangor & Aroostock	Maine
Barnard Mfg.	Massachusetts
Barnet Leather Co.	Delaware
Barrett Co.	New Jersey
Bates Mfg.	Maine
Batopilis	New York
Bay State St. Rwy.	Massachusetts
Beech Creek R. R. (N. Y. C.)	
Berkshire Cot. M. Co.	Massachusetts
Bethlehem Motors	Delaware
Bethlehem Steel	New Jersey
Bigelow Carpet	Massachusetts
Bingham Mines	Maine
Birmingham R. L. & P.	Alabama
Bliss, E. W. Co.	West Virginia
Booth Fisheries	Delaware
Booth Mills	Massachusetts
Borden's Farm Prod.	New York
Borden Mfg.	Massachusetts
Borne, Scrymser Co.	New Jersey
Boston & Albany R. R.	Massachusetts
Boston & Lowell R. R.	Massachusetts
Boston & Maine R. R.	Mass., Me. & N. H.
Boston & Montana	Montana
Boston & Montana Delivery	New York
Boston & Prov. R. R.	Massachusetts
Boston & Worcester	Massachusetts
Boston Belting Co.	Massachusetts
Boston Duck	Massachusetts
Boston Elevated	Massachusetts
Boston, Revere Bch. & Lynn	Massachusetts
Boston Suburban E.	Massachusetts
Boston Wharf	Massachusetts
Boston Woven Hose	Massachusetts

Corporation	State Incorporated in
Braden Cop. Min. Co.	Delaware
Brill, J. G. Co.	Pennsylvania
Brooklyn Edison	New York
Brooklyn Rap. Tran.	New York
Brooklyn Union Gas	New York
Brown Shoe	New York
Bruns T. & R. R. Sec.	Georgia
Buckeye Pipe Line	Ohio
Buf., Roch. & Ptsbg.	N. Y. & Pa.
Buf. Gas Co.	New York
Buf. & Susq. R. R.	Pennsylvania
Burns Bros.	New Jersey
Bush Term. Co.	New York
Butte & Superior Min.	Arizona
Butte Ballaklava	Arizona
Butte Cop. & Zinc	Maine
Butterick Co.	New York
Caddo Central Oil & Ref.	New York
Cahaba Coal M. Co. (U. S. Steel)	
Calumet & Ariz.	Arizona
Calumet & Hecla	Michigan
Calif. Packing	New York
Calif. Petroleum	Virginia
Cambria Steel	Pennsylvania
Canada Southern (N. Y. C.)	
Canadian Pacific Ry.	Canada
Car Light & Power	Maine
Carolina, Clinch & O. Ry.	Virginia
Case (J. I.) Thr. Mac.	Wisconsin
Centennial Cop.	Michigan
Cent. Coal & Coke	Missouri
Cent. Dist. Telo. (A. T. & T. Co.)	
Cent. Foundry	Maine
Cent. Leather	New Jersey
Cent. of Georgia	Georgia
Cent. R. R. & Bnkg. Co. of Ga.	Georgia
Cent. of N. J.	New Jersey
Cent. Pacific R. R.	Utah
Cent. S. Am. Tel.	New York
Cent. Vermont R. R.	Vermont
Cent. W. Va.	West Virginia
Cerro de Pasco Corp.	New York
Certain'-Teed Pr.	Maryland
Chalmers Motor	New York
Chapman Valve	Massachusetts
Ches. & Ohio R. R.	Virginia
Chesebrough Mfg.	New York
Chevrolet Motor	Delaware
Chicago & Alton	Illinois
Chi., Bur. & Quincy (G. N. R. & N. P. R.)	Ill.
Chi. & E. Ill. R. R.	Illinois
Chi., Ind. Coal Ry. (C. & E. I. R.R.)	

Corporation	State Incorporated in
Chi. & N. W. R. R.	Ill. & Wis.
Chi. Elev. Ry.	Illinois
Chi., Gt. Western R. R.	Illinois
Chi., In. &. L.	Indiana
Chi. Ju. Rys. & Un. Stckyds.	New Jersey
Chi., Lk. Sh. & Eastern (U. S. Steel)	Illinois
Chi., Mil. & St. P. R. R.	Wisconsin
Chi. Pneumatic Tool	New Jersey
Chi. Rys.	Illinois
Chi., R. I. & P. R. R.	Ill. & Iowa
Chi., St. P., M. & Om.	Wisconsin
Chi. Telephone	Illinois
Chi., Terre Haute & S.	Ill. & Ind.
Chi. & West Ind.	Illinois
Chi. Un. Station	Illinois
Chi. Utilities	Maine
Chicopee Mfg.	Massachusetts
Childs Co.	New York
Chile Cop.	Delaware
Chino Cop.	Maine
Cin., G. & E.	Ohio
Cin., Ham. & Dayton R. R.	Ohio
Cin., San. & Cleveland	Ohio
City & Surb. R. R. (Balto.)	Maryland
Cities Service	Delaware
Clearfield Bit. Coal	Pennsylvania
Cleveland, C. C. & St. L.	Ohio & Ind.
Cleve. Sht. Line (N. Y. C.)	
Cleve., Lorain & Wheeling (B. & O.)	
Cleve. & Pittsbg. (Penn. R. R.)	
Cluett-Peabody	New York
Coco Cola Co.	Delaware
Colonial Oil	New Jersey
Col. Fuel & Iron Co.	Colorado
Col. & Hocking Val. (C. & O. R. R.)	
Col. & Toledo R. R. (B. & O.)	
Col. & Southern	Colorado
Columbia Graph. Mfg. Co.	Delaware
Columbia G. & E.	West Virginia
Columbus Gas Co.	Ohio
Commercial Cable (Mackay Co.)	
Commonwealth Edison	Illinois
Comp. Tab. Rec. Co.	New York
Comstock Tunnel Co.	New York
Concord & Clearmont	New Hampshire
Concord & Montreal	New Hampshire
Concord & Portsmouth	New Hampshire
Con. G. E. L. & P. of Balt.	Maryland
Conn. & Passumpsic Rys.	Vermont
Conn. Mills Co.	Massachusetts
Conn. Rwy. & Lgt.	Connecticut
Conn. River R. R.	Massachusetts
Con. Cigar Corp.	Delaware
Con. Coal Co.	Maine
Con. Coal of Maryland	Maryland
Con. Gas of N. Y.	New York
Con. Inter. Callahan M.	Arizona
Con. Tobacco Co. (Am. Tob. Co.)	
Contact Copper	Michigan
Continental Can Co.	New York
Continental Candy Co.	New York
Continental Insurance Co.	New York
Continental Mills	Maine
Continental Motor	Virginia
Continental Oil	Colorado
Copper Range	Michigan
Corn Prod. Ref.	New Jersey
Cosdon Oil & Gas	Delaware
Cramp & Sons	Pennsylvania
Crescent Pipe Line	Pennsylvania
Crex Carpet Co.	Delaware
Cripple Creek Central	Maine
Crucible Steel	New Jersey
Cuba Cane Sugar Co.	New York
Cuba R. R. Co.	New Jersey
Cuban Am. Sugar	New Jersey
Cudahy Packing Co.	Maine
Cumberland Pipe	Kentucky
Cumberland Power & Lgt.	Maine
Cumberland Tel. & Tel.	Kentucky
Curtiss Aero	New York
Daly-West	Colorado
Dartmouth Mfg.	Massachusetts
Davis, Daly Copper	Maine
Danis Mills	Massachusetts
Danison Chem. Co.	Maryland
Dayton L. & Power	Ohio
Deere & Co.	Illinois
Del. & Hudson R. R.	New York
Del., Lack. & West. R. R.	Pennsylvania
Del. River R. R. & Barge	N. J. & Pa.
Denver Gas & Elec.	Colorado
Denver & R. G. R. R .	Col. & Utah
Denver Cn. Trmy. Co.	Colorado
Detroit, Hillsdale & So. Westn. (N. Y. C.)	
Detroit Edison Co.	New York
Detroit & Mack. Ry.	Michigan
Detroit City Gas Co.	Michigan
Detroit United Rwy.	Michigan
Detroit River Tunnel (N. Y. C.)	
Diamond Match	Illinois
Distillers Securities Co.	New Jersey
Domes Mines	New Jersey
Douglas (W. L.) Shoe	Massachusetts
Draper Co.	Maine

Corporation	State Incorporated in
Driggs-Seabury Ord.	Delaware
Dul., Missabe & Nor. Ry. (U. S. Steel)	Minn.
Dul. & Iron Range (U. S. Steel)	Minnesota
Dul. S. Shore & Atlantic	Michigan
Dul. Superior T.	Connecticut
Dupont (E. I.) Powder Co.	Delaware
Durham Hos. Mills	North Carolina
Dwight Mfg. Co.	Massachusetts
East Boston Co.	Massachusetts
East Butte	Arizona
Eastern S. S.	Maine
Eastman Kodak	New Jersey
Edison El. Ill. of Boston	Massachusetts
Edison El. Ill. of Bklyn.	New York
Edmund & Jones Corp.	New York
Edwards Mfg. Co.	Maine
Electric Bond & Share	New York
Elec. Storage Battery	New Jersey
Elgin, Joliet & Eastern (U. S. Steel)	Illinois
Elgin Watch Co.	Illinois
Elkhorn Coal	West Virginia
Emerson, Brantingham Co.	Illinois
Endicott, Johnson Corp.	New York
Equitable G. L. Co., N. Y. (Con. Gas)	
Erie R. R.	New York
Erie & Pitts. R. R.	Pennsylvania
Essex Co.	Massachusetts
Eureka Pipe Line	West Virginia
Evansville & Indpls. (C. & E. I. R. R.)	
Evansville & Terre H. (C. & E. I. R. R.)	
Everett Mills	Massachusetts
Fairbanks Co.	New Jersey
Fairbanks (E. T.) & Co.	Vermont
Famous Players Corp.	New York
Farmers Loan & Trust Co.	
Federal M. & Smelt.	Delaware
Fischer Mfg. Co.	Massachusetts
Fischer Body Corp.	New York
Fisk Rubber Co.	Massachusetts
Fitchburgh R. R.	Mass., N. Y., N. H. & Vt.
Flint Mills	Massachusetts
Florida East Coast Ry.	Florida
Ft. Smith Lgt. & Trac.	Arkansas
Fore River Shipbuilding	Massachusetts
Ft. Worth & Rio Grande (St. L., San F. R.R.)	
Ft. Worth & Denver City (Col. & Sou. R.R.)	
Franklin & Tilton	New Hampshire
Franklin Co.	Maine
Franklin Mining	Michigan
Freeport Texas Co.	Delaware

Corporation	State Incorporated in
Galena Signal Oil	Pennsylvania
Galveston-Houston Co.	Maine
Gal., Houston & Hend. R.R.	Texas
Gaston W. & W., Inc.	New York
Genl. Am. Tank Car	New York
Genl. Asphalt	New Jersey
Genl. Baking Co.	New York
Genl. Chemical	New York
Genl. Cigar	New York
Genl. Electric Co.	New York
Genl. Motors	Delaware
Genesee River R. R. (Erie R. R.)	
Georgia Rwy. & Electric	Georgia
Giant Portland Cement	Delaware
Gillette Safety Razor	Delaware
Giroux Con. Mines	Delaware
Gold & Stock Tel.	New York
Goldfield Con.	Wyoming
Goodrich Co.	New York
Goodyear T. & R.	Ohio
Gorham Mfg. Co.	Rhode Island
Gosnold Mills	Massachusetts
Granby Con. Mines, Smelt. & Power	B. Col.
Granite Mills	Massachusetts
Gray & Davis	Massachusetts
Great Falls Mfg. Co.	Maine & N. H.
Great Falls Power (Montana Pwr.)	
Great Falls Power (N. J.)	New Jersey
Great Northern	Minnesota
Green Bay & Westn.	Wisconsin
Greene Cananea Cop.	Minnesota
Grinnell Mfg. Co.	Massachusetts
Guantanamo Sugar	New Jersey
Gulf, Mobile & North.	Ala., Miss. & Tenn.
Gulf & Ship Isl. R. R.	Mississippi
Gulf States Steel	Delaware
Hackensack Water	New Jersey
Hamilton Mfg. Co.	Massachusetts
Hancock Con. Mining	Michigan
Harbishaw Elec. Cable	Delaware
Harbison-Walker	Pennsylvania
Hargraves Mills	Massachusetts
Harmony Mills	Massachusetts
Hartmann Corp.	Virginia
Hart, Schaffner & Marx	New York
Haskell & Barker	New York
Havana Elec. R., L. & P.	New Jersey
Hedley Gold Mining	Delaware
Helme (G. W.)	New Jersey
Helvetia Cop. Min.	Arizona
Hendee Mfg. Co.	Massachusetts

Corporation	State Incorporated in
Heywood Bros. & Wakefield	New Jersey
Hill Mfg. Co.	Maine
Hocking Valley Products	West Virginia
Hocking Valley R. R.	Ohio
Homestake Mining	California
Hood Rubber Co.	Massachusetts
Houston Belt & Ter. R.	Texas
Houston Oil Co.	Texas
Hudson Co.	New Jersey
Hupp Motor	Virginia
Hulburt Motors	New York
Hydraulic Steel	Ohio
I	
Illinois Brick Co.	Illinois
Illinois Cent. R. R.	Illinois
Illinois Pipe Line	Ohio
Illinois Steel Co. (U. S. Steel)	
Illinois Traction	Maine
Independent Brewing	Pennsylvania
Indian Ref. Co.	Maine
Indiana, Ill. & Iowa R. R. (N. Y. C. R. R.)	
Indiana Steel Co. (U. S. Steel)	
Ingersoll-Rand	New Jersey
Inspiration Con. Cop.	Maine
Interborough Met.	New York
Interborough Rap. Tran.	New York
Inter. Agri. Corp.	New York
Inter. Button Hole	Maine
Inter. Con. Corp.	New York
Inter. Cont.	New Jersey
Inter. Cotton Mills	Massachusetts
Inter. Great Northern	Texas
Inter. Harvester Co.	New Jersey
Inter. Mer. Marine	New Jersey
Inter. Motor Truck	New York
Inter. Nickle	New Jersey
Inter. Paper	New York
Inter. Port. Cement	Washington
Inter. Power & Trans. Co.	New York
Inter. Salt	New Jersey
Inter. Silver	New Jersey
Inter. Smelt. & Ref.	Montana
Inter. Steam Pump	New Jersey
Inter. Traction	New Jersey
Invincible Oil Corp.	Oklahoma
Iron Products	Delaware
Island Creek Coal	Maine
Island Oil & Trans.	Virginia
Isle Royale Copper	New Jersey
J	
Jacksonville Traction	Massachusetts
Jeffsn. Clearfd. Coal & Ir.	Pennsylvania
Jewell Tea	New York
Johns-Manville	New York
Joliet & Chic.	Illinois
Jones Bros. Tea	New York
Jones-Loughlin Steel	Pennsylvania
K	
Kanawha & Hock. Val. Coal	Ohio
Kanawha & Mich.	Ohio & W. Va.
Kansas City, Ft. S. & M.	Kansas
Kansas City, Mex. & O.	Kansas
Kansas City Ry.	New Jersey
Kansas City Southern	Missouri
Kansas City Term.	Missouri
Kayser (Julius) & Co.	New York
Kelly Springfield Motor Tr.	Ohio
Kelly Springfield Tire	New Jersey
Kelsey Wheel	New York
Kennecott Copper	New York
Keokuk & Des Moines	Iowa
Kerr Lake	New York
Keweenaw Cop.	Michigan
Keystone Telephone	New Jersey
Kresge Co.	Michigan
Kress & Co.	New York
Keystone T. & R.	New York
Kings Co. E. L. & P.	New York
Kirby Lumber	Texas
L	
La Belle Iron Wks.	West Virginia
Laclede Gas	Missouri
Lackawanna Steel Co.	New York
Lake Copper	Michigan
Lake Erie & West.	Illinois
Lake Superior Corp.	New Jersey
Lake Torpedo Boat	Maine
Lancaster Mills	Massachusetts
Lanett Cotton Mills	Alabama
Laselle Cop.	Michigan
Laurel Lake Mills	Massachusetts
Laurium Mining	Michigan
Lawrence Mfg.	Massachusetts
Lee Rubber & Tire	New York
Lehigh Coal & Nav.	Pennsylvania
Lehigh Valley R. R.	Pennsylvania
Lehigh Valley Coal Sales	New Jersey
Liggett & Myers Tob. Co.	New Jersey
Lima Loco.	Virginia
Lincoln Tel. & Tel.	Nebraska
Loft, Inc.	Virginia
Loew's Theatres, Inc.	Massachusetts
Long Island R. R.	New York
Loose-Wiles Bis.	New York
Loraine Mfg.	Rhode Island
Lorillard (P.) Co.	New Jersey

Corporation	State Incorporated in
Louisiana & Ark. Ry.	Arkansas
Louisville & Nashville R. R.	Kentucky
Louisville Ry. Co. (L. & N. R. R.)	
Lou. & Jeffer 'ville Bdg. Co.	Ind. & Ky.
Lowell Bleachery	Massachusetts
Luther Mfg.	Massachusetts
Mackay Co.	Massachusetts
Magna Cop.	Maine
Maine Central R. R.	Maine
Mallinson & Co.	Delaware
Manati Sugar Co.	New York
Manchester & Keen (B. & M.)	Massachusetts
Manchester & Lawrence	New Hampshire
Manhattan Beach Co.	New York
Manhattan Elec. Supply	Massachusetts
Manhattan Ry. of N. Y.	New York
Manhattan Shirt Co.	New York
Manomet Mills	Massachusetts
Manila El. Ry. & Lgt.	Connecticut
Manfrs. Lgt. & Heat.	Pennsylvania
Marconi of Am.	New Jersey
Marlin-Rockwell	New York
Martin-Parry	Delaware
Mass Consol.	Michigan
Mass. Cotton Mills	Massachusetts
Mass. Gas	Massachusetts
Mass. Mills in Georgia	Massachusetts
Mathieson Alkali	Virginia
Maverick Mills	Massachusetts
Mexican Northern Ry.	New York
Maxim Munitions	Delaware
Maxwell Motors	Delaware
May Dept. Stores	New York
Mayflower Mining	Michigan
McElwain (W. H.) Co.	Massachusetts
Mergenthaler Linotype	New York
Metro. East Side Ry.	Illinois
Metro. Street Ry.	New York
Metro. West Side El.	Illinois
Mexican Petrol	Delaware
Mexican Northern Ry.	New York
Mexican Tel. & Tel.	New York
Miami Cop.	Delaware
Michigan Cent. R. R.	Michigan
Michigan State Tel. Co.	Michigan
Middlesex Co.	Massachusetts
Middle States Oil	Delaware
Midvale Steel & Ord.	Delaware
Mil. Elec. Ry. & Lgt.	Wisconsin
Mil. Gas Lgt. Co.	Wisconsin
Minn. & St. Louis R. R.	Iowa & Minn.
Minn. Genl. Elec.	New Jersey
Minn., St. P. & S. S. M. R. R.	Mich., Minn., N. D. & Wis.
Miss. Cent. Ry.	Mississippi
Miss. River Power	Maine
Mo., Kan. & Tex. R. R.	Kansas
Mo. Pacific R. R.	Missouri
Mitchell Motors	New York
Mobile Elec.	Alabama
Mobile & Birmingham R. R.	Alabama
Mobile & Ohio R. R.	Alabama
Mohawk Mining	Michigan
Moline Plow	Illinois
Monongahela Val. Traction	W. Virginia
Montana Power	New Jersey
Montgomery, Ward & Co.	New York
Mortgage Bond Co.	New York
Morris & Co.	Maine
Morris & Essex R. R.	New Jersey
Mother Lode Cop. Mines	Delaware
Mullins Body Corp.	New York
Narragansett Mills	Massachusetts
Nashewena Mills	Massachusetts
Nashua & Lowell R. R.	Mass. & N. H.
Nashua Mfg. Co.	New Hampshire
Nash., Chat. & St. Louis Ry.	Tenn.
Charters Ala. and Ga., oper. priv. in Ky.	
Nat. Acme Co.	Ohio
Nat. Biscuit Co.	New Jersey
Nat. Carbon	New York
Nat. Cash Reg.	Ohio
Nat. Cloak and Suit	New York
Nat. Conduit and Cable	New York
Nat. Enam. and Stamp.	New Jersey
Nat. Fireproofing	Pennsylvania
Nat. Lead	New Jersey
Nat. R. R. of Mex.	Utah
Nat. Starch	New Jersey
Nat. Surety Co.	New York
Nat. Transit	Pennsylvania
Nat. Tube Co. (U. S. Steel)	
Naumkeag Steam Cot.	Massachusetts
Nevada Con. Copper	Maine
Newark Cons. Gas (Pub. Ser. Cor.)	
New Arcadia	Michigan
New Central Coal	West Virginia
New England Nav.	Connecticut
New England T. & T.	New York
N. E. Cot. Yarn	Massachusetts
New Jersey Zinc	New Jersey
New Indria Quicksilver	Wyoming
N. O. Terminal	Louisiana
N. O. Ry. & Light	Louisiana

Corporation	State Incorporated in
N. O., Tex. & M.	Louisiana
N. Y. Air Brake	New Jersey
N. Y., Bklyn. & Manh. Beach	New York
N. Y. Central R. R.	Ill., Ind., Mich., N. Y., Pa. and Ohio
N. Y., Chi. & St. L. R. R.	Ind., N. Y., Ohio and Pa.
N. Y. Dock Co.	New York
N. Y. Gs. E. L. H. & P. Co.	New York
N. Y. & Harlem R. R.	New York
N. Y., Lack. & West. R. R.	New York
N. Y. Life Ins. Co.	New York
N. Y., N. H. & H. R. R.	Conn., Mass., N. Y. and R. I.
N. Y. Mutual Gas	New York
N. Y. O. & W. R. R.	New York
N. Y. Mun. Ry.	New York
N. Y. Queens El. Lt. & Pow.	New York
N. Y. Rys.	New York
N. Y. & Rock. Bch.	New York
N. Y. & Richmond Gas Co.	New York
N. Y., Susq. & West. R. R.	N. J. & Pa.
N. Y. State Rys.	New York
N. Y. Telephone	New York
N. Y. Transit	New York
Niagara Falls Power Co.	New York
Niagara, Lockport & Ont. Pwr. Co.	N. Y.
Nicholson File	Rhode Island
Niles-Bement-Pond	New Jersey
Nipissing Mines	Maine
Norfolk & West. R. R.	Virginia
Norfolk & Sou. R. R.	Virginia
North Am. Co.	New Jersey
N. A. Pulp & Paper	Massachusetts
North Butte Mining	Minnesota
Northern Central Ry.	Maryland
North Lake Mining	Michigan
Northern Cent. Mining	Pennsylvania
Northern Ohio Ry.	Ohio
Northern Ohio Trac. & L.	Ohio
Northern Pacific R. R.	Wisconsin
Northern Pacific Term.	Oregon
Northern R. R.	New Hampshire
Northern Securities	New Jersey
Ohio Body & Blower Co.	Ohio
Ohio Cities Gas	Ohio
Ohio Copper	Utah
Ohio Fuel Supply	Ohio
Ohio Oil	Ohio
Ojibway Mining	Michigan
Oklahoma Nat. Gas	Oklahoma
Oklahoma Pro. & Ref.	Delaware
Old Colony Copper	Michigan
Old Dominion	Maine
Ontario Power Niag. F.	Canada
Ontario Silver Min.	California
Oregon & Cal. R. R.	Oregon
Oregon Short Line	Utah
Ore., Wash. R. R. & Nav.	Oregon
Orpheum Theatre & Realty	California
Osceola Cons.	Michigan
Otis Elevator Co.	New Jersey
Otis Steel Co.	Ohio
Owens Bottle Co.	Ohio
Pacific Coast Co.	New Jersey
Pacific Development Corp.	New York
Pac. Gas & Elec.	California
Pac. Mail S. S.	New York
Pac. Mills	Massachusetts
Pac. Power & Lgt.	Maine
Pac. T. & Tel.	California
Packard M. C.	Michigan
Paducah & Ill. R. R.	Kentucky
Pan-Am. P. & Transpt.	Delaware
Pat. & Passaic G. & El.	New Jersey
Peerless T. & R.	Virginia
Penn. Salt Mfg.	Pennsylvania
Penn. Coal & Coke	Pennsylvania
Penn. Co.	Pennsylvania
Penn. R. R.	Pennsylvania
Penn. Steel	New Jersey
Peoria & Eastern R. R.	Ind., Ill. & Ohio
Peoria & Pekin Union R. R.	Illinois
People's G. L. & Coke	Illinois
Pepperel Mfg. Co.	Maine
Pere Marquette	Michigan
Pettibone-Mulliken	New York
Philadelphia Co.	Pennsylvania
Phila. Electric	Pennsylvania
Phillips (A. H.) Corp.	Massachusetts
Phillips Petroleum	Delaware
Pierce Arrow Motor Car	New York
Pierce Mfg.	Massachusetts
Pierce Oil	Virginia
Pitts. & W. Va.	Penn. & W. Va.
Pitts. Coal & Coke	Penn. & N. J.
P. C. C. & St. L. R. R.	Ill., Ind., O., Pa. and W. Va.
P., Ft. W. & C.	Ind., Ill., O. & Pa.
Pitts., McKeespt. & Youg. R. R.	Pennsylvania
Pitts. Oil & Gas	Delaware
Pitts. Plate Glass	Pennsylvania
Pitts. Steel Co.	Pennsylvania
Pitts., Youngstown & Ashtabula	Ohio & Pa.

Corporation	State Incorporated in
Plymouth Cordage	Massachusetts
Pocahon. C. & Coke	New Jersey
Pocahon. Con. Collieries	Virginia
Pocasset Mfg.	Massachusetts
Pond Creek Coal	Maine
Pope Mfg.	Massachusetts
Portland Ry. Lgt. & Pwr.	Oregon
Prairie Oil & Gas	Kansas
Prairie Pipe Line	Kansas
Pratt & Whitney	New Jersey
Presold Steel Car	New Jersey
Provident Loan Soc.	New York
Public Service Corp.	New Jersey
Pullman Co.	Illinois
Pure Oil Co.	Ohio
Quaker Oats	New Jersey
Quicksilver Mining	New York
Quincy Mining	Michigan
Railway Steel Springs	New Jersey
Ray Con. Copper	Maine
Reading Co.	Pennsylvania
Reece Button Hole Mac. Co.	Maine
Reece Folding	Maine
Regal Shoe	Maine
Reiss (Robt.) & Co.	New York
Remington Tpewt. Co.	New York
Renfrew Mfg.	Massachusetts
Republic Iron & Steel	New Jersey
Republic Motor Trucks	New York
Riker & Hegeman	New York
Rotary Ring	Delaware
Royal Baking Powder	New Jersey
Rubber Goods Mfg.	New Jersey
Rutland R. R.	N. Y. & Vermont
Sagamore Mfg.	Massachusetts
Santa Fe Gold & Cop.	New Jersey
St. Joseph Lead Co.	New York
St. Joe & Grande Island	Kan. & Neb.
St. Joe Ry., Lgt., Ht. & Pwr.	Missouri
St. Joe Stock Yards	Missouri
St. L. & San Fran.	Missouri
St. L,. Rcky. Mt. & Pac.	New Mexico
St. L. Southwestern	Missouri
St. Mary's Mineral Land	New Jersey
St. Paul & K. C. Short Line	Iowa
San Antonio & A. Pass. Ry.	Texas
San P., Los A. & Salt Lake	Utah
Savage Arms	Delaware
Savannah Elec.	Georgia
Saxon Motor Car	New York

Corporation	State Incorporated in
Scovill Mfg. Co.	Connecticut
Seaboard Air Line.	Ala., Ga., Fla., N. C., S. C. & Va.
Seaconnet Mills	Massachusetts
Sears-Roebuck Co.	New York
Senese Copper	New York
Shannon Copper	Delaware
Sharp Mfg.	Massachusetts
Shattuck Ariz. Cop.	Minnesota
Sierra & San F. Power Co.	California
Sinclair Oil & Ref.	New York
Singer Sewing Machine	New Jersey
Sixth Ave. Ry.	New York
Slater (S.) & Sons	Massachusetts
Sloss-Sheffield S. & I.	New Jersey
Solar Ref.	Ohio
South Penn. Oil	Pennsylvania
South Pipe Line	Pennsylvania
South Porto Rico Sugar	New Jersey
South Utah M. & S.	Maine
So. West. Penn. Pipe Line	Pennsylvania
Southern Bell T. & T.	New York
Southern Pacific R. R.	Kentucky
Southern Ry.	Virginia
Spokane Int. Ry.	Washington
Standard Gas & Elec.	Delaware
Standard Milling	New Jersey
Standard Motor	New Jersey
Standard Oil of Cal.	California
Standard Oil of Ind.	Indiana
Standard Oil of Kan.	Kansas
Standard Oil of Ky.	Kentucky
Standard Oil of La.	Louisiana
Standard Oil of Neb.	Nebraska
Standard Oil of N. J.	New Jersey
Standard Oil of N. Y.	New York
Standard Oil of O.	Ohio
Standard Screw	New Jersey
Steel & Tube of Am.	Delaware
Stern Bros.	New York
Stevens Mfg.	Massachusetts
Stewart Mining	Idaho
Stewart Warren Speed Mtr.	Virginia
Stromberg Carb.	New York
Studebaker Co.	New Jersey
Stutz Motor	New York
Submarine Boat	New York
Submarine Signal	Maine
Sullivan Co. R. R.	New Hampshire
Sun Cook Mills	Massachusetts
Superior & Boston Cop.	Arizona
Superior Cop.	Michigan
Superior Steel Corp.	Virginia

Corporation	State Incorporated in
Swan & Finch	New York
Swift & Co.	Illinois
Tamarach Mining	Rhode Island
Tecumseh Mills	Massachusetts
Tenn. Central R. R.	Tennessee
Tenn. Coal & Iron R. R.	Tennessee
Tenn. Cop. & Chem.	New York
Terml. Asso. of St. L.	Missouri
Terre Haute T. & Lgt.	Indiana
Texas & Pacific R. R.	Texas
Texas Central R. R.	Texas
Texas Co.	Texas
Texas Pacific Land	Texas
Tex. Pacific Coal & Oil	Texas
Tol., St. L. & W.	Indiana
Third Ave. El. R. R.	New York
Third Ave. Ry.	New York
Thorndyke Co.	Massachusetts
Tidewater Oil	New Jersey
Tobacco Prod. Corp.	Virginia
Toledo & Ohio Central	Ohio
Toledo & Cinti.	Ohio
Tol., Peoria & West.	Illinois
Tol. Rys. & Lgt.	Ohio
Tol., St. L. & West. Ry.	Indiana
Tonapah Mining	Delaware
Torrington	Maine & Conn.
Transcontinental Oil	Delaware
Transue & Williams	New York
Tremont & Suffolk Mills	Massachusetts
Trenton Gas & Elec.	New Jersey
Tri City Ry. & L.	Connecticut
Twenty-Third St. Ry.	New York
Twin City Rapid Tran.	New Jersey
Ulster & Delaware R. R.	New York
Underwood Typr.	Delaware
Union Bag & Paper Co.	New Jersey
Union Carbide Co.	Virginia
Union Cotton Mfg. Co.	Massachusetts
Union Elec. Lgt. & Pr.	Connecticut
Union Elec. Lgt. & Pr.	Missouri
Union Mills	New York
Union Natl. Gas	Delaware
Union Oil Co. of Cal.	California
Union Pacific R. R.	Utah
Union Switch & Signal	Pennsylvania
Union Tank Line	New Jersey
Union Traction	Ind. & Pa.
United Alloy Steel	New York
United Cigars	New Jersey

Corporation	State Incorporated in
United Drug Co.	Massachusetts
United Dye Wood Co.	Delaware
United Elec. Securities	Maine
United Fruit Co.	New Jersey
United Food Prod.	New Jersey
United Fuel Gas	W. Virginia
United Gas	Pennsylvania
United Paper Board	New Jersey
United Profit Sharing	Delaware
United Rys. & El.	Maryland
United Ry. of San F.	California
United Rys. Invest. Co.	New Jersey
United Rys. of St. L.	Missouri
United Retail Stores	Delaware
United Verde Cop.	Delaware
U. S. C. I. P. & F.	New Jersey
U. S. Envelope	Maine
U. S. Express	New York
U. S. Finishing	Connecticut
U. S. Food Prod.	New Jersey
U. S. Indus. Alcohol	W. Virginia
U. S. Light & Heat	New York
U. S. Realty & Imp.	New Jersey
U. S. Rubber	New Jersey
U. S. Smelt. & Ref. & Mfg.	Maine
U. S. Steamship	Maine
U. S. Steel Co.	New Jersey
U. S. Worsted	Massachusetts
Utah Cons.	New Jersey
Utah Copper	New Jersey
Utah Fuel Co.	New Jersey
Utah Pwr. & Lgt. Co.	Maine
Utah Securities	Virginia
Utica Elec. Lgt. & Pwr.	New York
Utica Gas & Elec. Co.	New York
Vacuum Oil Co.	New York
Venture Oil Co.	Maine
Victor Oil Co.	Oklahoma
Virginia Caro Chem.	New Jersey
Virginia Iron, Coal & Coke	Virginia
Virginia Ry.	Virginia
Virginia Ry. & Power	Virginia
Vulcan Detinning	New Jersey
Wabash Ry.	Indiana
Wamsutta Mills	Massachusetts
Washington Oil	Pennsylvania
Washington Terml.	Act of Congress
Wells-Fargo Exp.	New York
Westchester Ltg. Co.	New York
West End St. Ry.	Massachusetts
Western Central R. R.	Maryland

Corporation	State Incorporated in
Western Electric Co.	New York
Western Maryland R. R.	Md. & Pa.
Western N. Y. & Pa. Ry.	Pa. & N. Y.
Western Pacific Ry.	California
Western Union Tel.	New York
Westinghouse Air Brake	Pennsylvania
Westinghouse Elec. & Mfg.	Pennsylvania
Westmoreland Coal	Pennsylvania
West Penn. Power	Pennsylvania
W. Va. Traction & Wtr. Pwr.	W. Virginia
Weyman-Bruton Co.	New Jersey
Wheeling & Lake Erie	Ohio
White Motor	Ohio
Whitman Mills	Massachusetts
Willys Overland	Ohio
Wilton R. R.	New Hampshire
Wilson & Co.	New York
Winchester Co.	Connecticut
Winona Cop.	Michigan
Wisconsin Central R. R.	Wisconsin
Wolverine Copper	Michigan
Woolworth (F. W.) Co.	New York
World Film	Virginia
Worthington Pump Co.	Virginia
Wright Martin	New York
Wyandotte Cop.	Michigan
Yazoo & Miss. Valley R. R.	Mississippi
Zinc Concentrating	Delaware

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